



TC-386  
Rev. 6/03

Tax Period

Due on or Before

Account Number

Use this number for all references

1. Manufactured during month (Utah brewers only) .....
2. Imported into Utah (attach form TC-387) .....
3. Purchased tax paid (attach form TC-388) .....
4. Beer sold to passengers (no Utah tax paid) .....
5. Total beer to be accounted for (add lines 1, 2, 3 and 4) .....
6. Exported from Utah (attach form TC-389) .....
7. Sales to United States Government (attach form TC-391) .....
8. Purchased tax paid (same as line 3 above) .....
9. Other (explain): .....
10. Total deductions (add lines 6, 7, 8 and 9) .....
11. Net barrels (line 5 less line 10) .....
12. Tax rate per barrel .....
13. Tax Due (line 11 multiplied by line 12) .....
14. Total Tax Due (add line 13 column A and line 13 column B) Please remit this amount .....

Column A		Column B	
Beer		Heavy Beer	
X \$12.80		X \$12.80	
\$	00	\$	00
	●	\$	00

Signed _____	Title _____	Date _____	Telephone _____
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Include account number on payment. Make check or money order payable to Utah State Tax Commission. Send ENTIRE form, coupon and payment to:

**Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-3500**



## BEER TAX RETURN - TC-386

386.FRM Rev. 6/03

Federal ID Number	Filing Period	Due Date

Amount Paid

00

Make check or money order payable to the Utah State Tax Commission.  
Do not send cash. Do not staple check to this coupon.

UTAH STATE TAX COMMISSION  
BEER TAX RETURN  
210 N 1950 W  
SLC UT 84134-0130

# Beer Tax Return Instructions

## Persons Required to File a Return and Remit the Tax

Every brewer, wholesaler or distributor manufacturing or importing beer for sale, use, or distribution in the State of Utah is required to file a return.

Section 32A-1-105 Utah Code Annotated, as amended, defines beer as follows:

"Beer" means all products that contain 63/100 of 1% of alcohol by volume or 1/2 of 1% of alcohol by weight, but not more than 4% of alcohol by volume or 3.2% by weight, and are obtained by fermentation, infusion, or decoction of any malted grain. Beer may or may not contain hops or other vegetable products. Beer includes products referred to as malt liquor, malted beverages, or malt coolers.

"Heavy Beer" means all products which contain more than 4% alcohol by volume, obtained by fermentation, infusion, or decoction of any malted grain.

## Due Date

Returns and payments must be filed with the State Tax Commission on or before the last day of each month. Each return covers business done in the calendar month preceding the month it is filed.

## Line by Line Instructions

### Beer Manufactured and Purchased

- Line 1 Enter total barrels of beer manufactured during the month. The law provides that "...beer is considered manufactured when it is placed in containers for use, sale or distribution...." Utah Code Annotated 59-15-105(2). (Line 1 applies to Utah brewers only)
- Line 2 Enter total barrels of beer imported from sources outside of the state. Attach Schedule of Imported Beer, form TC-387. Imports include all beer received for sale or use in this state regardless of whether or not it has been sold at the end of the month.
- Line 3 Enter barrels of beer purchased from brewers or distributors licensed in Utah on which the tax has been paid. Attach Schedule of Beer Tax Paid, form TC-388.
- Line 4 Enter amount of beer (in barrels) sold to passengers on your interstate transit system which have not been included on lines 1 or 2.
- Line 5 Add lines 1 through 4 and enter the result on line 5.

## Deductions

- Line 6 Enter total barrels of beer actually exported from the state. Attach Schedule of Exported Beer, form TC-389. Also submit a Certificate of Beer Exportation, form TC-390 for each shipment.
- Line 7 Enter total barrels sold to the United States Government. Attach Schedule of Exempt Beer Sales to United States Government, form TC-391. Also submit a Certificate of Beer Exemption, form TC-392, for each sale. Heavy beer sold to the U.S. Government must be shipped direct from the brewery.
- Line 8 Enter barrels purchased tax-paid - same number of barrels as shown on line 3.
- Line 9 Enter other allowable deductions (i.e. for spoilage and destruction, etc). Attach Beer Destruction Affidavit, form TC-394 and an explanation, if needed.
- Line 10 Add lines 6 through 9 and enter the result on line 10.

## Tax Computation

- Line 11 Enter as item 11 the net taxable barrels of beer, which is the difference between receipts (line 5) and deductions (line 10).
- Line 13 Compute the tax due (line 11 times \$12.80 per barrel of beer).
- Line 14 Add line 13 columns A & B. Remit this amount. Make check payable to the Utah State Tax Commission.

If you have questions, telephone the Tax Commission at 801-297-2200, or 1-800-662-4335.

The penalty for failure to file a tax due return by the due date is the greater of \$20 or 10 percent of the unpaid tax. In addition, if a tax balance remains unpaid 90 days after the due date, a second penalty, the greater of \$20 or 10 percent of the tax balance, will be added for failure to pay timely. The penalty for failure to pay tax due as reported on a timely filed return, or within 30 days of a notice of deficiency, is the greater of \$20 or 10 percent of the tax due.

Interest will be assessed at the rate prescribed by law from the original due date until paid in full. For information, taxpayers may request form TC-15, Applicable Interest Rates, by calling or writing the Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134, telephone number (801) 297-2200.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response.